

Clerk & Recorder - Accounting

Activity Overview

The Clerk & Recorder is responsible for the maintenance, tracking and reporting of the county financial records, statements and the Annual Financial Report.

In accomplishing these duties the Clerk & Recorder hires a professional staff accountant and accounting technicians / clerks. The activity reviews all purchase orders, recommends changes as needed in coding or information, inputs the purchase orders, prepares a voucher list and mails warrants (checks) to vendors, on a weekly basis.

The staff also monitors and implements mandated changes in reporting requirements and accounting principles and practices. The staff prepares monthly reports for departments, prepares the Annual Financial Report, and maintains the County General Ledger, Fixed Asset system, and GASB 34 Reporter.

The activity handles the needs of 13 Elected Officials, 16 Department Heads, and 6 Administrative Directors. To account for the County's Activities the office maintains major government funds including the General Fund, Public Safety Fund, RID Bonds, Open Space Bond Fund, Rest Home, Landfill District and Refuse District. In addition the office supports Non-Major Governmental funds including 139 Operating Funds, 4 Debt Funds, 17 Capital Funds, 7 Revolving Funds and 187 Trust and Agency Funds.

A major task for FY 07 is the design, implementation, roll-out and review of a county-wide de-centralized accounts payable process. The Accounting activity will be taking the lead in this project and will be working throughout the year in various phases of the task.

Activity Goals

- Prepare annual financial statements that meet state and federal requirements and deadlines.
 - Distribute month-end reports within three business days after download from Treasurer's Office;
 - Improve accuracy, efficiency and timeliness with a focus on taxes receivable, and protested taxes reconciliation, year-end closing and adjusting journal entries;
 - Enhance fixed asset control and claim procession
 - Continue decentralization of the Budget, Claims and Receipt processes.
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Recent Accomplishments

- Implementation of the final requirements for GASB 34 in the Eden Financial System.
- Assumed claims review and coding corrections duties from the County Auditor's Office.
- Received Unqualified opinion with no comments from External Auditors.

GENERAL GOVERNMENT

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Department Budget

Object of Expenditure	Actual FY 2005	Final FY 2006	Actual FY 2006	Request FY 2007	Preliminary FY 2007	Final FY 2007
Personnel	\$ 114,445	\$ 130,291	\$ 127,127	\$ 129,504	\$ 136,761	\$ 138,112
Operations	20,728	23,818	22,092	25,273	25,273	25,273
Debt Service	-	-	-	-	-	-
Capital Outlay	2,403	5,500	1,971	6,000	6,000	6,000
Transfers Out	-	-	-	-	-	-
Total	\$ 137,576	\$ 159,609	\$ 151,190	\$ 160,777	\$ 168,034	\$ 169,385

Budget by Fund Group

General Fund	\$ 137,576	\$ 159,609	\$ 151,190	\$ 160,777	\$ 168,034	\$ 169,385
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 137,576	\$ 159,609	\$ 151,190	\$ 160,777	\$ 168,034	\$ 169,385

Funding Sources

Tax Revenues	\$ 58,608	\$ 47,300	\$ 46,827	\$ 47,646	\$ 49,797	\$ 49,400
Non-Tax Revenues	81,877	66,547	63,220	67,034	70,060	69,501
Cash Reappropriated	(2,909)	45,762	41,143	46,097	48,178	50,485
Total	\$ 137,576	\$ 159,609	\$ 151,190	\$ 160,777	\$ 168,034	\$ 169,385

Department Personnel

Personnel Summary

No	FT/PT	Title	FTE
1	Full-Time	Accountant	1.00
2	Full-Time	Accounting Clerks	2.00
Total Program FTE			3.00

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2007 Budget Highlights

Personnel

- No change in personnel from the previous year.

Operations

- No significant changes in operations.

Capital

- Computer \$2,500, Copier Reserve \$3,500

County Commission Goals/Department Response

The County Commission established a set of overarching goals for the county government. Listed below are the County Commission's goals, followed by the methods by which the Clerk & Recorder - Accounting department is striving to fulfill those goals.

Exceptional Customer Service

- Prepare annual financial statements that meet state and federal requirements & deadlines.
- Distribute month-end reports within three (3) full business days after download from Treasurer's Office.
- Improve accuracy, efficiency and timeliness of department with a focus on taxes receivable, and protested taxes reconciliation, year-end closing and adjusting entries, financial statement preparation, fixed asset control and decentralization of claim processing.

Be Model for Excellence in Government

- Receive Unqualified Opinion from External Auditors.
- Continue training staff on Fixed Asset Module of Eden System.
- Streamline procedures for one time data entry to accomplish GASB 34 conversions.
- Continue support for the decentralization of the budget process.
- Design, Implementation, Roll-out and Training on decentralization of claims.

Improve Communications

- Increase Communication with the General Public.
- Implement Annual Training for County Claims processing employees and their Supervisors.

To be the Employer of Choice

- Provide Professional Work Environment.
- Retain Current employees.

GENERAL GOVERNMENT

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Workload Indicators

Indicator	Actual FY 2004	Actual FY 2005	Estimated FY 2006	Projected FY 2007
1 . Timely payments to vendors	18,538	20,842	21,350	22,200
2 . Number of checks written	9,353	10,023	9,800	10,200
Voided & corrected warrants issued	45	50	44	45
Dollar volume of checks issued in Millions of Dollars	15.52	18.17	21.00	23.70
3 . Fixed Asset Tracking in Millions of Dollars	23.429	27.388	178.788	182.000
4 . Number of Journal Entries and Adjustments	1,377	1,325	1,380	1,375
5 . Review & Correction of Dept. Coding (Errors Found)	805-3months		3,200	3,000
6 . Month end Closings and Financial Closings	13	13	13	13
7 . Year end Financial Statements Prepared	2	2	2	2
8 . External Audit Completions	1	1	1	1

Performance Measures

Measure	Actual FY 2004	Actual FY 2005	Estimated FY 2006	Projected FY 2007
1 . Payment of vendor invoices the week of submittal	81.00%	99.80%	99.90%	99.90%
2 . Print Checks for invoices weekly & Void Checks	100.00%	100.00%	100.00%	100.00%
3 . Journal entries and corrections completed within the month received.	100.00%	99.00%	100.00%	100.00%
4 . Review and Correct Dept. Coding Weekly	0.00%	100.00%	100.00%	100.00%
5 . Month end close within 3 days of CSA download	90.00%	95.00%	100.00%	100.00%
6 . Financial Statement to meet State & Federal deadlines.	100.00%	100.00%	100.00%	100.00%
7 . Unqualified External Audit.	100.00%	100.00%	100.00%	100.00%

Commentary

The numbers for workload indicators can be somewhat misleading. Examples of this statement are the number of invoices processed. Not all invoices will generate 1 line item to correct or enter. The numbers here could vary from 1 to 30. Another example is the number of journal entries or adjustments. Each journal entry will not be only 2 line entries. Line entries in this case could vary from 2 to 700.

Changes in reporting requirements, and increased GASB pronouncements and changes also impact an Accounting Department our size quite adversely. We also have to keep in mind the growth of Gallatin County. As the population increases, all services supplied by, and public demands on individual departments will increase. As the departments increase their services and operations the Accounting Department will be directly impacted by those demands placed on each department.